

# **AMC**

**U.S. ARMY GARRISON FORT MONMOUTH**

**MORALE, WELFARE & RECREATION FUND**

**FINANCIAL SUMMARY**

**SEP 01 (FY-01) VS SEP 00 (FY-00)**

# FORT MONMOUTH MWR FUND

## 4TH QTR FY-01 VS 4TH QTR FY-00

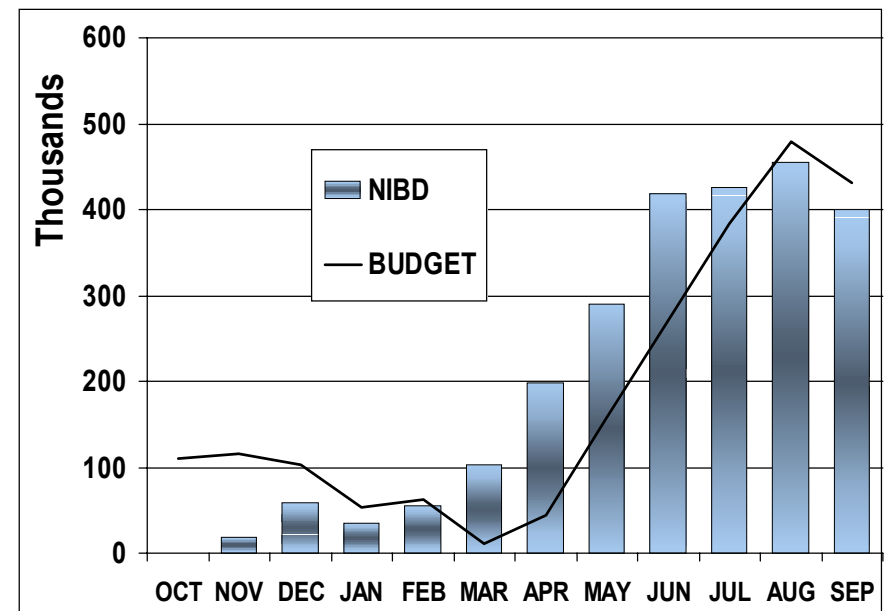
**Problem areas:** The adverse impact of events surrounding 11 Sep 2001, on MWR revenue production, can best be defined by comparing this month with the past 3 years: 98-\$56K, 99-\$63K, 00-\$70K = 01-(\$54K). During ThreatCom D, only mission essential facilities were operated which resulted in approximately \$59,486 of NAF labor costs over the 7 day time period (11 to 17Sep 01) with no off-setting income. Additionally, cancellations of tours and special catered events contributed to the loss with significant refunds to patrons.

**Plan to fix problems:** Workforce has been reduced (Flex staff) and other business opportunities are being explored to offset this downtrend. (i.e., augmentation troop programs/NJDOC Training class.)

4TH QTR01	BUDGET	ACTUAL 01	FY00 NIBD
SALES	2,293,257	2,644,184	2,314,379
COGS	991,756	1,255,522	1,022,201
OTHER INC	4,565,892	4,705,980	4,736,355
LABOR	4,181,101	4,536,285	4,446,323
EXPENSES	1,255,172	1,158,040	1,126,723
<b>NIBD</b>	<b>431,120</b>	<b>400,317</b>	<b>455,487</b>
TOT REV	6,859,149	7,350,164	7,050,734

**Budgeted NIBD for FY-02 \$567,149**

(subject to budget revisions during the year when necessary)



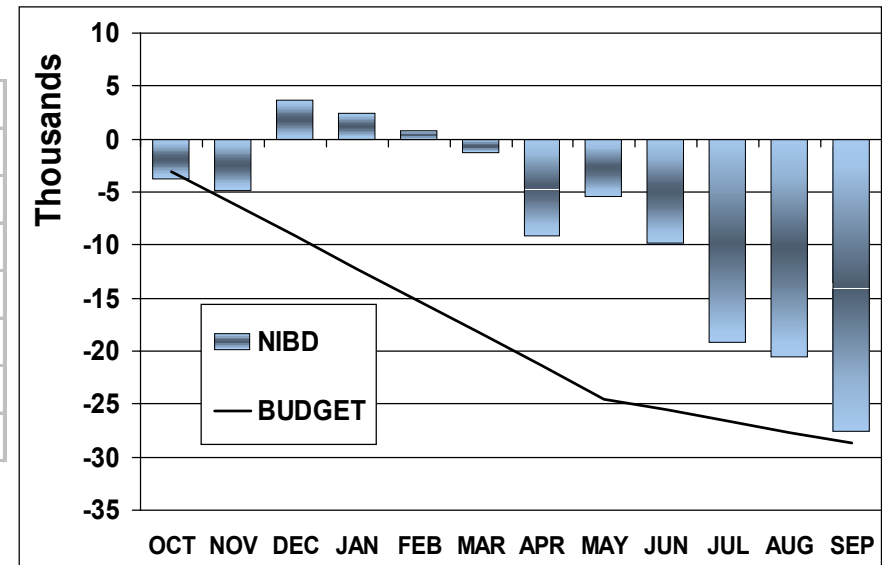
# FINANCIAL MANAGEMENT

## 4TH Qtr FY-01 VS 4TH QTR FY-00

This is an overhead location providing common support to all MWR activities. Not a revenue producing activity. One NAF employee's salary is reimbursed through the MWR USA Program. For the first quarter, received APF reimbursement to cover operational expenses in addition to the reimbursement of labor cost. Expect to stay on target with FY NIBD figure by watching monthly expenses.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	92,869	104,007	119,975
LABOR	90,709	94,911	91,441
EXPENSES	30,880	36,666	94,542
<b>NIBD</b>	<b>(28,720)</b>	<b>(27,570)</b>	<b>(66,008)</b>
TOT REV	92,869	104,007	119,975

**Budgeted NIBD for FY-02 (\$24,280)**



# MARKETING

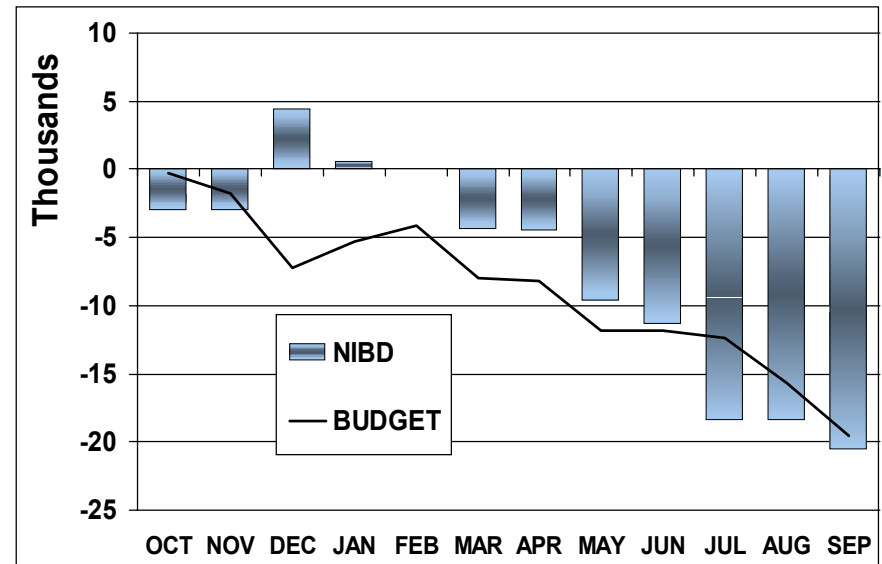
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Pretty much on target. Had training expense that hit in September that I thought would hit in new fiscal year. Within +/- variance for the year.

**Plan to fix problems:** For the new fiscal year, efforts will be made to adjust to changing programs and the overall economy changes.

4th QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	86,440	85,044	39,998
LABOR	81,440	80,047	46,337
EXPENSES	24,515	25,493	11,700
<b>NIBD</b>	<b>(19,515)</b>	<b>(20,496)</b>	<b>(18,039)</b>
TOT REV	86,440	85,044	39,998

**Budgeted NIBD for FY-02(\$27,856)**



# CHILD DEVELOPMENT CENTER

4TH Qtr FY01 vs 4TH Qtr FY00

**Problem areas:** Revenue has not kept up with increasing labor costs.

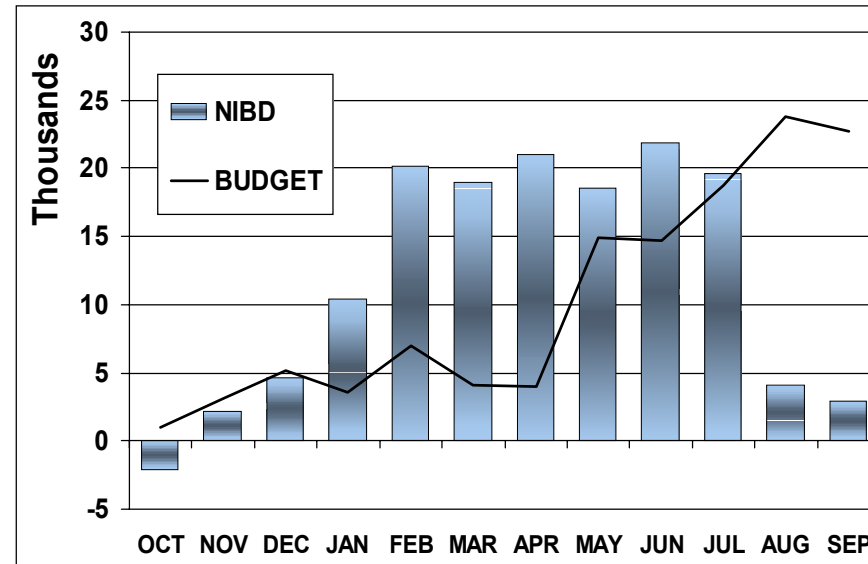
**Corrective Action:** Occupancy at CDC is currently very low—less than 85%. This is due to low enrollment in preschool/kindergarten classes. Abbott districts are affecting enrollment in 3-5 3-5 year old age groups. We are currently in process of changing some preschool slots to toddler spaces.

\*We are also working with marketing to publicize preschool openings and increase awareness on Fort Monmouth of daycare availability.

\*Kindergarten room which currently is only 45% occupied will be changed to kindergarten-preK class. As children turn 5 they will move up to preK room.

4TH QTR 01	Budget	ACTUAL01	FY00 NIBD
SALES	0	0	
COGS	0	0	0
OTHER INC	905,615	910,051	872,829
LABOR	766,514	784,495	761,734
EXPENSES	116,370	122,673	110,131
<b>NIBD</b>	<b>22,731</b>	<b>2,883</b>	<b>964</b>
TOT REV	905,615	910,051	872,829

**Budgeted NIBD for FY-02 \$4,639**



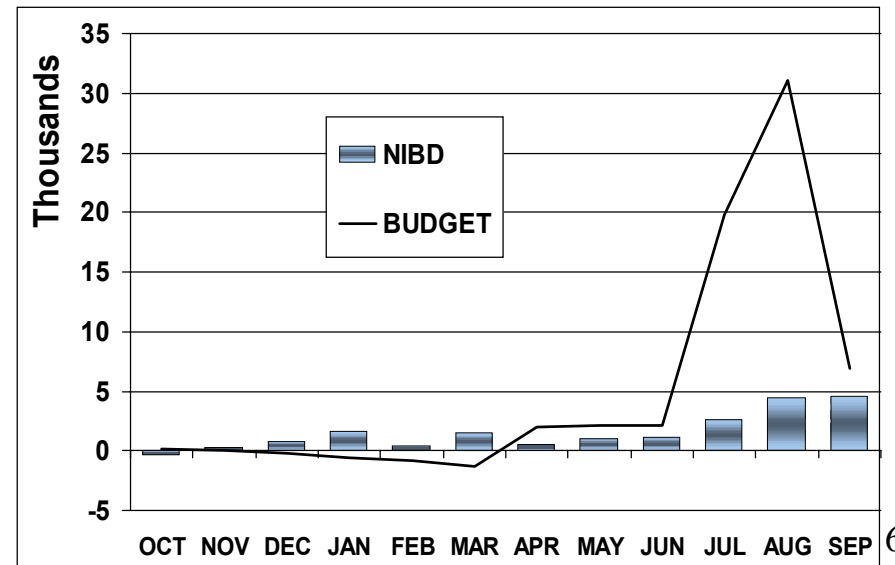
## MIDDLE SCHOOL 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Operating income less than budgeted. Labor charged in the month of September should have been effective the 1<sup>st</sup> of October for FY-02, otherwise NIBD for the year would have been \$10,887.**

**Plan to fix problems: In FY-02 only those employees working for the Middle School program will have their labor recorded and be reimbursed under the MWR USA program.**

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	2,700	456	1,132
COGS	1,125	224	479
OTHER INC	52,530	29,575	30,486
LABOR	0	6,149	1,861
EXPENSES	47,175	19,144	9,897
<b>NIBD</b>	<b>6,930</b>	<b>4,514</b>	<b>19,381</b>
TOT REV	55,230	30,031	31,618

**Budgeted NIBD for FY-02 \$17,746**



# YOUTH SERVICES

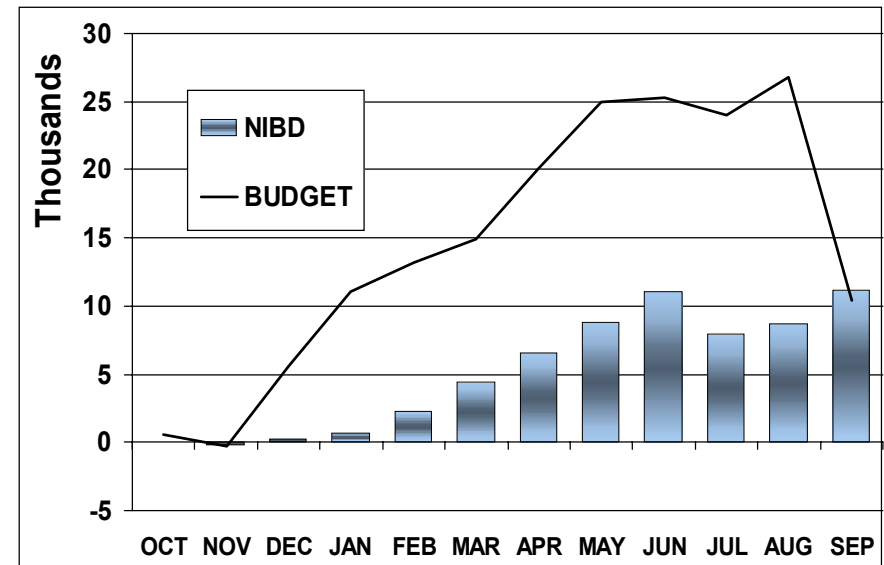
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Even though income was less than budgeted, program managed to finish above predicted NIBD for the year. Expenses were monitored closely.

**Plan to fix problems:** In FY-02 with new Director on board, expect programs to go as planned with adjustments when needed to account for any unpredicted decline in participation.

4th QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	677
COGS	0	0	0
OTHER INC	156,258	134,154	198,316
LABOR	112,460	117,039	161,661
EXPENSES	33,389	5,974	16,472
<b>NIBD</b>	10,409	11,141	20,860
TOT REV	156,258	134,154	198,993

**Budgeted NIBD for FY-02 \$16,210**



# SCHOOL AGE SERVICES

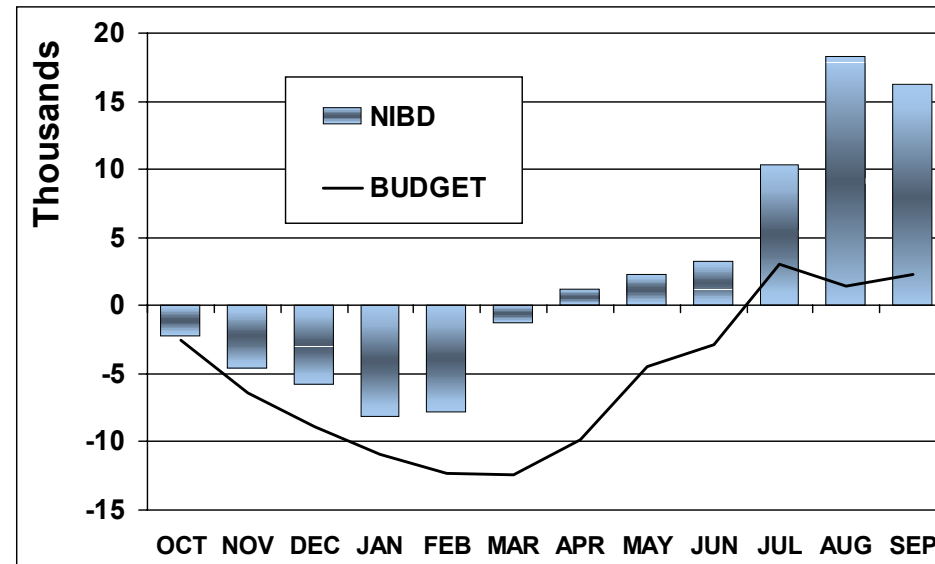
4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Income for July and August exceeded expectations. Also, lower cost for labor had been adjusted for these months due to late start of some summer hires (food service worker, clerk). No cook for 4 months (Feb thru June).

**Plan to fix problems:** Will make adjustments on FY-02 budget for July and August projecting slightly higher income.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	50
COGS	0	0	61
OTHER INC	212,283	230,024	229,194
LABOR	179,314	178,934	175,271
EXPENSES	30,668	34,845	32,095
<b>NIBD</b>	<b>2,301</b>	<b>16,245</b>	<b>21,817</b>
TOT REV	212,283	230,024	229,244

**Budgeted NIBD for FY-02 \$2.00**





# AUTO CRAFTS

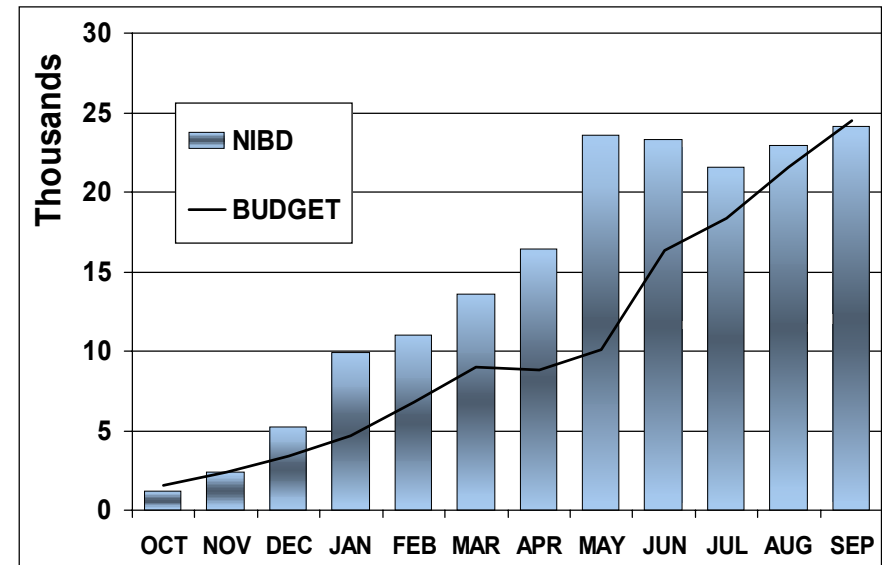
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Achieved –1.4% of budget to actual target.**

**Plan to fix problems: Control labor and other expenses during FY-02.**

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	33,360	53,875	33,176
LABOR	5,091	23,454	13,325
EXPENSES	3,799	6,289	3,321
<b>NIBD</b>	<b>24,470</b>	<b>24,132</b>	<b>16,530</b>
TOT REV	33,360	53,875	33,176

**Budgeted NIBD for FY-02 \$26,000**



# LIBRARY

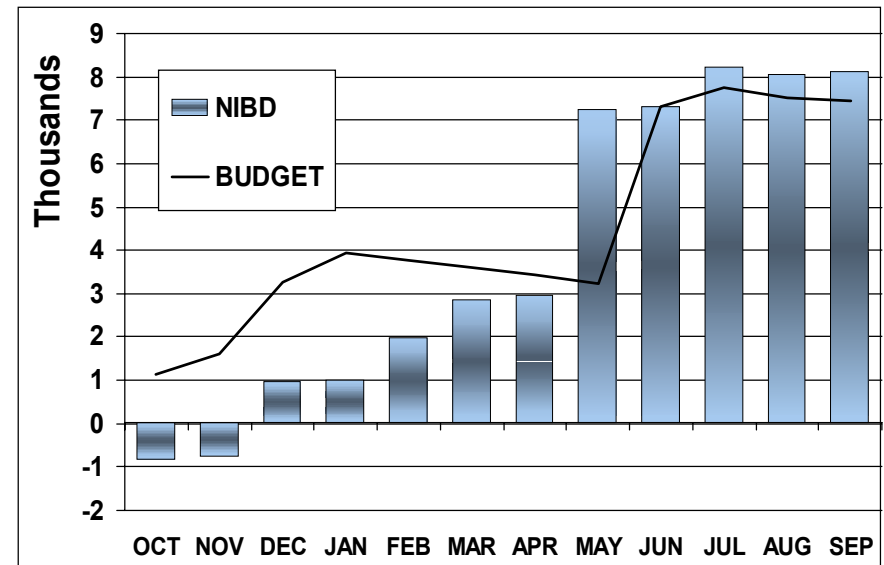
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Achieved 9.3% budget to actual target.**

**Plan to fix problems: Control expenses during FY-02.**

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	9,935	9,962	6,562
LABOR	0	0	0
EXPENSES	2,493	1,827	3,371
<b>NIBD</b>	<b>7,442</b>	<b>8,135</b>	<b>3,191</b>
TOT REV	9,935	9,962	6,562

**Budgeted NIBD for FY-02 \$2,000**



# PHYSICAL FITNESS CENTER

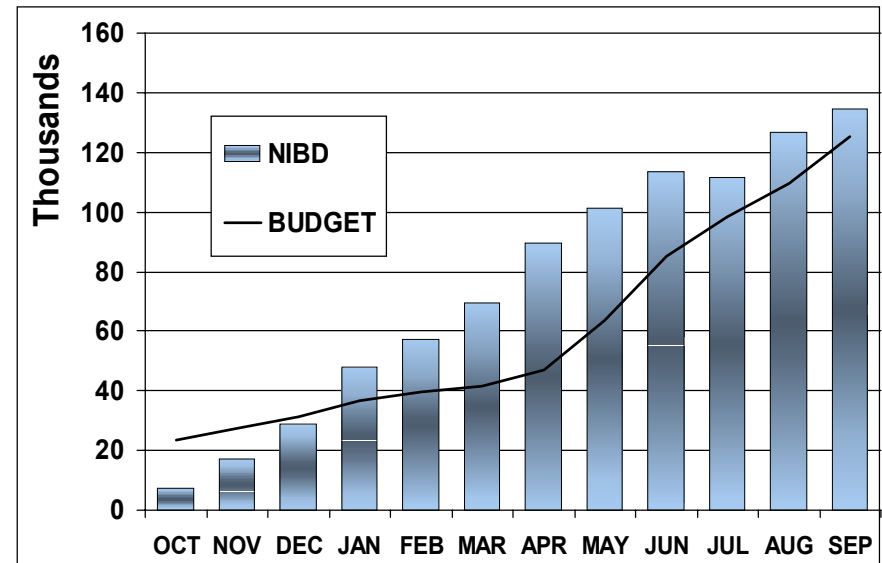
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Achieved 7.4% of budget to actual target.

**Plan to fix problems:** Plan market advertising to capture more on-post patrons, due to loss of off-post rentals in FY-02.

4TH QTR 01	BUDGET	ACTUAL01	FY00NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	351,066	403,558	368,630
LABOR	203,028	248,966	216,925
EXPENSES	22,900	20,171	21,227
<b>NIBD</b>	125,138	134,421	130,478
TOT REV	351,066	403,558	368,630

**Budgeted NIBD for FY-02 \$129,000**



# COMMUNITY CENTER

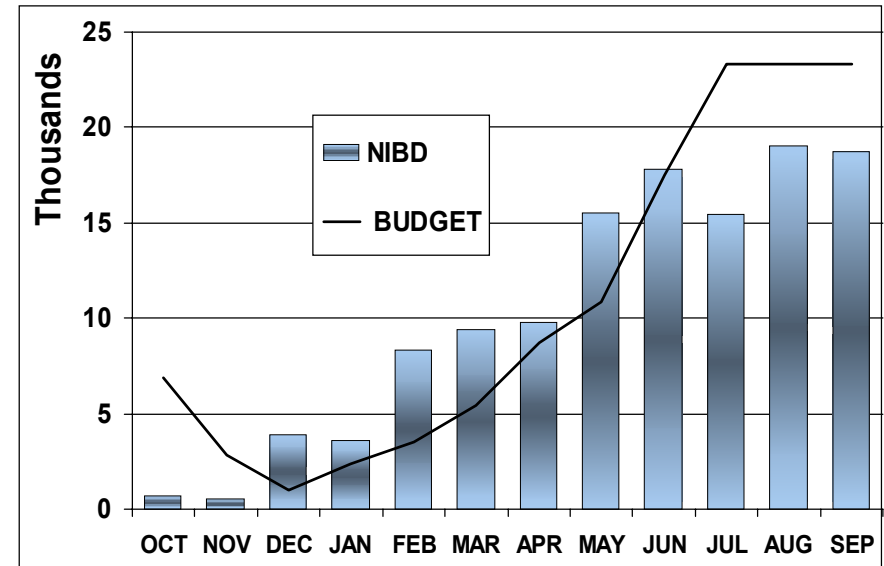
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Achieved an amber rating with –19.6% budget to actual target.  
Less revenue due to loss of rentals; labor higher than budgeted.

**Plan to fix problems:** Market to on-post patrons; control labor cost during FY-02.

4TH QTR 01	BUDGET	ACTUAL01	FY00NIBD
SALES	0	0	440
COGS	0	0	0
OTHER INC	76,568	80,984	128,018
LABOR	37,913	47,678	75,869
EXPENSES	15,300	14,538	26,800
<b>NIBD</b>	<b>23,355</b>	<b>18,768</b>	<b>25,789</b>
TOT REV	76,568	80,984	128,458

**Budgeted NIBD for FY-02 \$9,000**



# OUTDOOR RECREATION

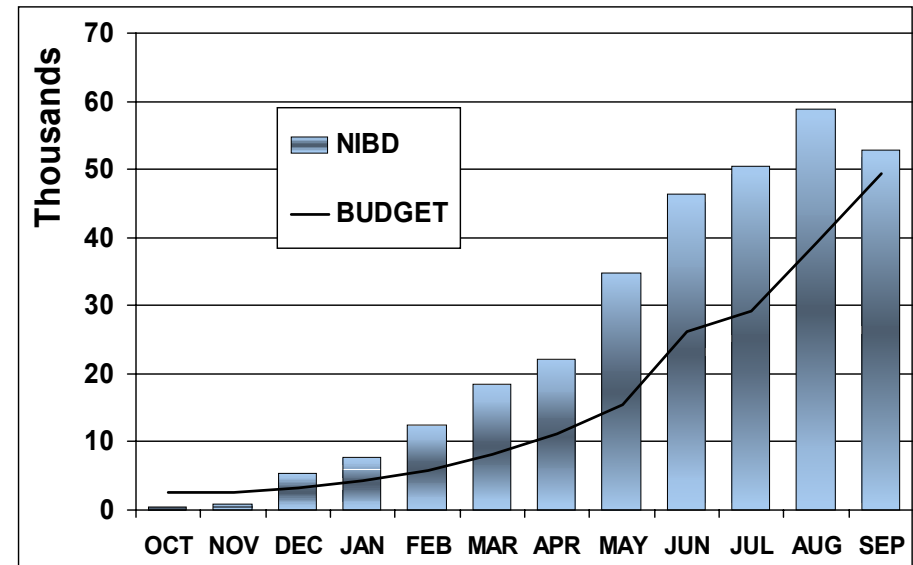
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Achieved 7.0% of budget to actual target. Income was better than expected.

**Plan to fix problems:** Control labor and expenses during FY-02.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	223	752
COGS	0	554	710
OTHER INC	96,301	114,940	103,936
LABOR	38,059	47,774	40,526
EXPENSES	8,950	14,114	10,274
<b>NIBD</b>	<b>49,292</b>	<b>52,721</b>	<b>53,178</b>
TOT REV	96,301	115,163	104,688

**Budgeted NIBD for FY-02 \$40,797**



# TRIPS 'N TOURS

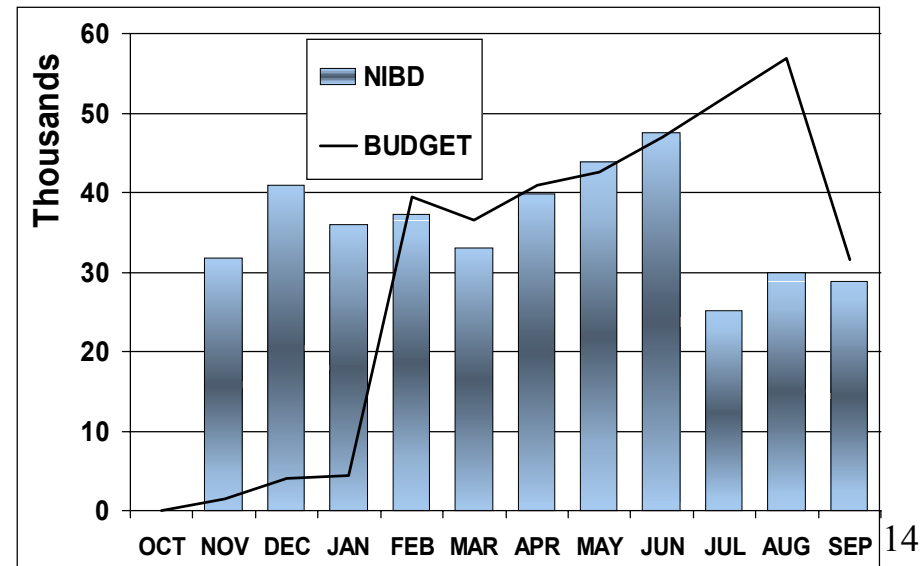
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Achieved –8.7% of budget to actual target.**

**Plan to fix problems: Plan programs to capture more patrons; prepare for alternatives that may occur with ongoing Force Protection during FY-02..**

3RD QTR 01	BUDGET	ACTUAL01	FY00NIBD
SALES	63,200	194,948	0
COGS	56,248	180,080	0
OTHER INC	105,779	120,275	0
LABOR	37,219	44,910	0
EXPENSES	44,032	61,479	0
<b>NIBD</b>	<b>31,480</b>	<b>28,754</b>	<b>0</b>
TOT REV	168,979	315,223	0

**Budgeted NIBD for FY-02 \$25,280**



# MARINA

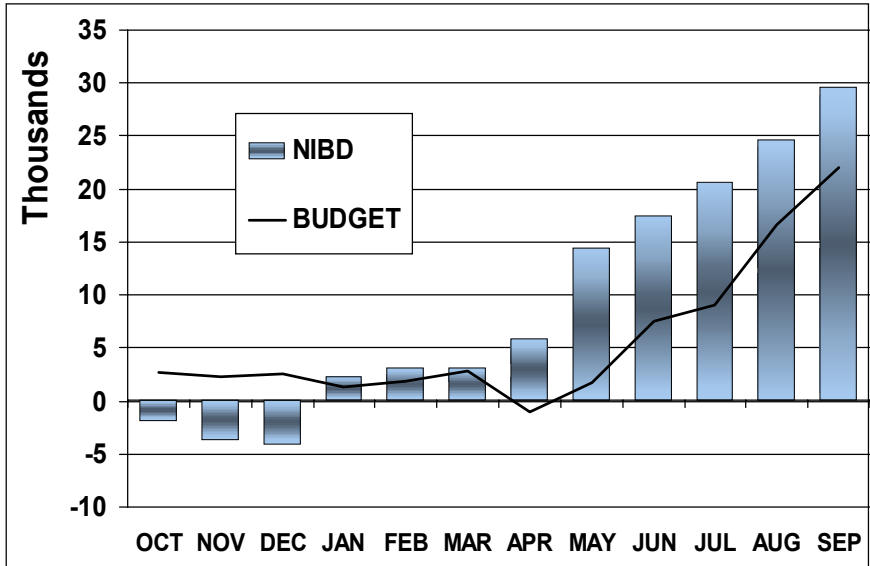
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Exceeded budgeted NIBD.**

**Plan to fix problems: Plan to control cost of goods; adjust for changes in operating expenses during FY-02.**

4RH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	5,082	7,155	7,044
COGS	1,474	6,907	4,359
OTHER INC	60,989	62,877	47,221
LABOR	25,358	25,805	26,771
EXPENSES	17,239	7,717	7,661
<b>NIBD</b>	<b>22,000</b>	<b>29,603</b>	<b>15,474</b>
TOT REV	66,071	70,032	54,265

**Budgeted NIBD for FY-02 \$35,403**



# BOWLING CENTER

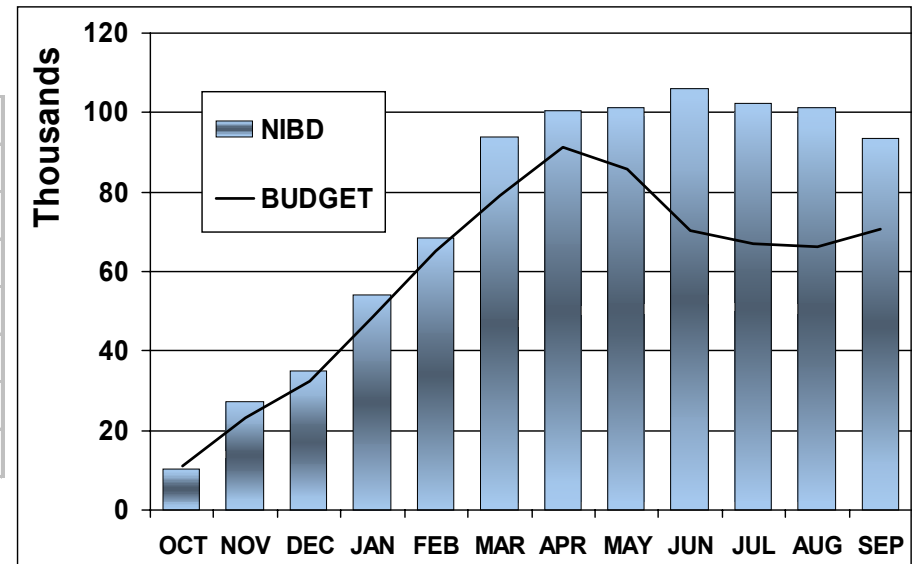
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Exceeded budgeted figures. Unexpected repairs accounted for the increase in operating expenses compared to budget amount and FY-00.

**Plan to fix problems:** In FY-02 labor and expenses will be closely monitored. All efforts will be geared to maintaining programs and capturing potential on-post customers.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	125,200	140,365	128,901
COGS	44,480	60,117	55,343
OTHER INC	248,700	256,050	254,618
LABOR	208,616	173,525	202,256
EXPENSES	50,048	69,405	47,569
<b>NIBD</b>	70,756	93,368	78,351
TOT REV	373,900	396,415	383,519

**Budgeted NIBD for FY-02 \$96,192**





# OFFICER'S CLUB

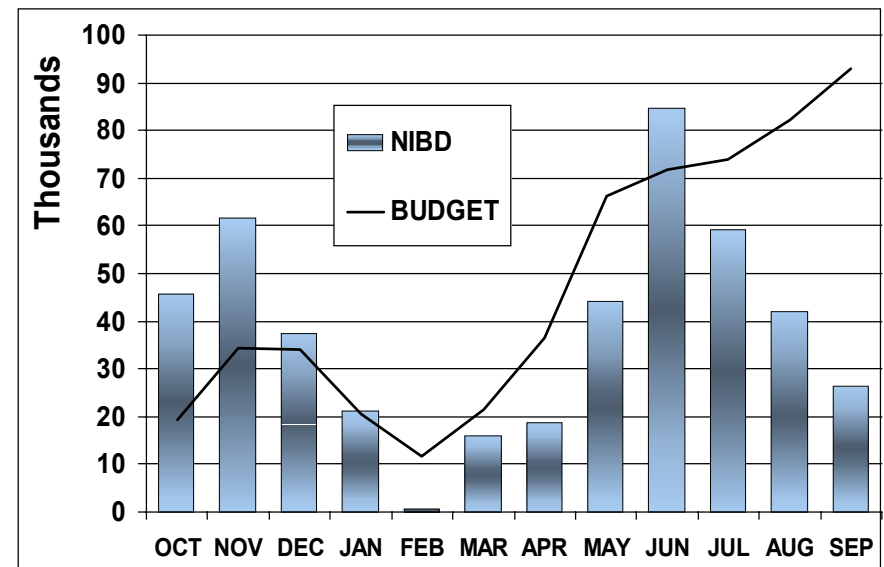
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Expenses higher than budgeted. \$5,400 in loss of Fixed Assets. \$10K in prepaid expenses was paid in lump sum instead as it is consumed. Approximately \$38K of contract sales were cancelled after 9/11.

**Plan to fix problems:** New FY-02 budget is revisable as problems occur.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	1,360,500	1,618,944	1,531,376
COGS	503,065	635,125	562,235
OTHER INC	506,960	511,975	505,229
LABOR	1,116,850	1,257,697	1,178,724
EXPENSES	154,580	211,656	193,446
<b>NIBD</b>	92,965	26,441	102,200
TOT REV	1,867,460	2,130,919	2,036,605

**Budgeted NIBD for FY-02 \$152,460**



# LANE HALL

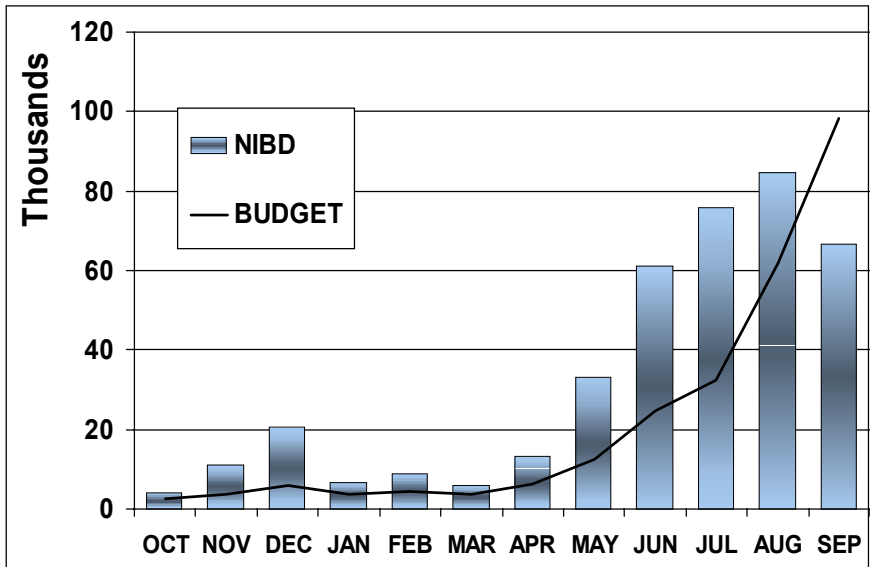
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: NIBD is down \$31,785 from budgeted figure due to the 11 Sep incident and the residual after effects of cancellation of party's while still carrying labor. Operating income was up due to Correction Officers, while labor also was under budgeted.**

**Plan to fix problems: During FY-02 budgeted operating income figures will be revised in advance next time to bring variance inline. Labor will be monitored closely.**

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	414,275	417,978	305,616
COGS	157,564	156,999	116,185
OTHER INC	74,300	167,236	138,559
LABOR	187,929	266,854	243,703
EXPENSES	44,756	94,820	71,600
<b>NIBD</b>	<b>98,326</b>	<b>66,541</b>	<b>12,687</b>
TOT REV	488,575	585,214	444,175

**Budgeted NIBD for FY-02 \$38,909**



# GOLF

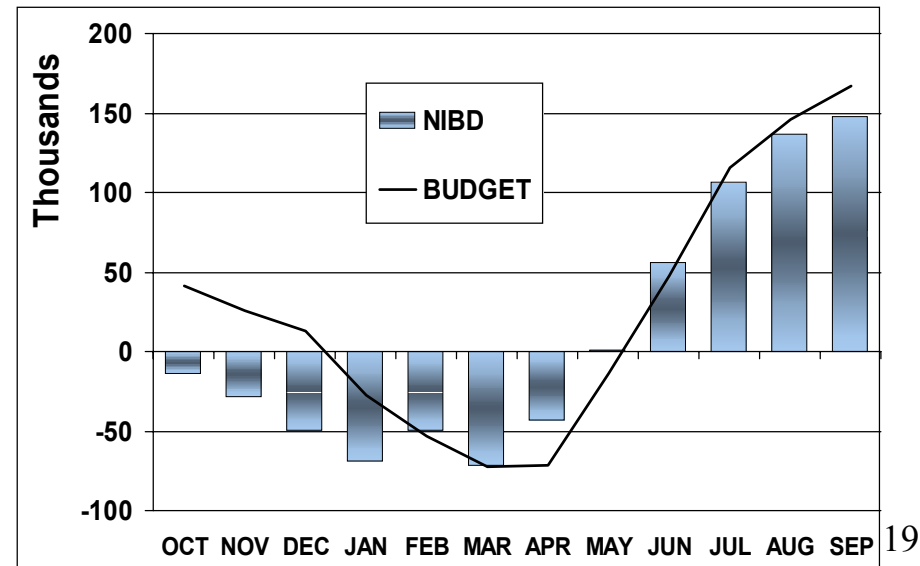
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** 4<sup>th</sup> QTR FY-01 was lucrative at Suneagles Golf Course. Actual 01 was 20K under the budgeted amounts due to a poor showing in September. This poor showing was directly related to the September 11<sup>th</sup> incident. Three (3) tournaments were cancelled due to the threat coms. These outings totaled \$18K as a minimum (Smith Barney on the 13<sup>th</sup>, St. Leo's on the 24<sup>th</sup> and IAMA on the 24<sup>th</sup>).

**Fix for the Problems:** Labor and expenses were held to a minimum during the final three weeks in September in order to achieve the FY-01 budget. These same controls will be monitored during FY-02.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	253,300	196,211	185,459
COGS	187,500	164,684	147,031
OTHER INC	1,034,300	1,014,320	966,599
LABOR	637,109	649,851	622,396
EXPENSES	295,750	248,480	249,114
<b>NIBD</b>	<b>167,241</b>	<b>147,516</b>	<b>133,517</b>
TOT REV	1,287,600	1,210,531	1,152,058

**Budgeted NIBD for FY-02 \$222,004**



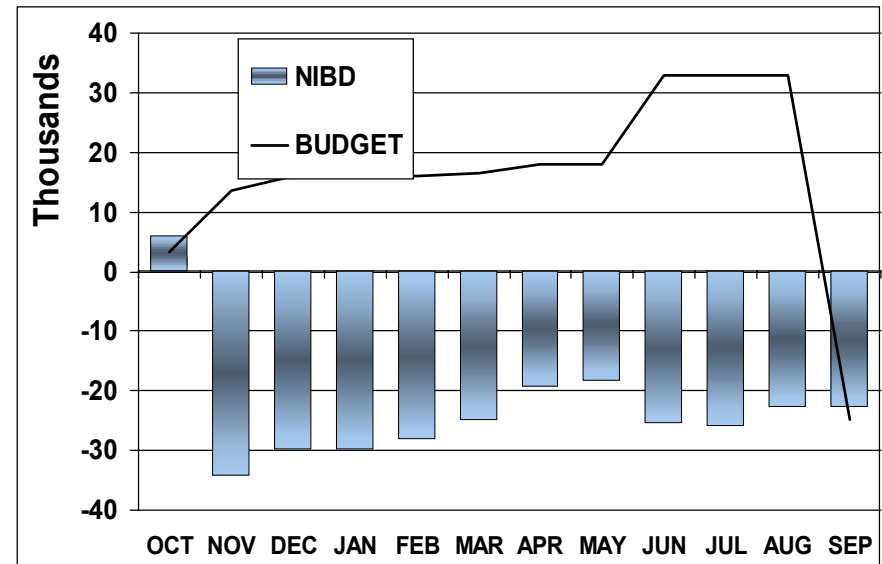
# INSTALLATION WIDE EVENTS

4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Budgeted events did not materialized.**

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	170,600	67,378	50,129
LABOR	0	0	0
EXPENSES	195,447	90,110	75,052
<b>NIBD</b>	<b>(24,847)</b>	<b>(22,732)</b>	<b>(24,923)</b>
TOT REV	170,600	67,378	50,129

**Budgeted NIBD for FY-02 \$27,000**



# LODGING FUND

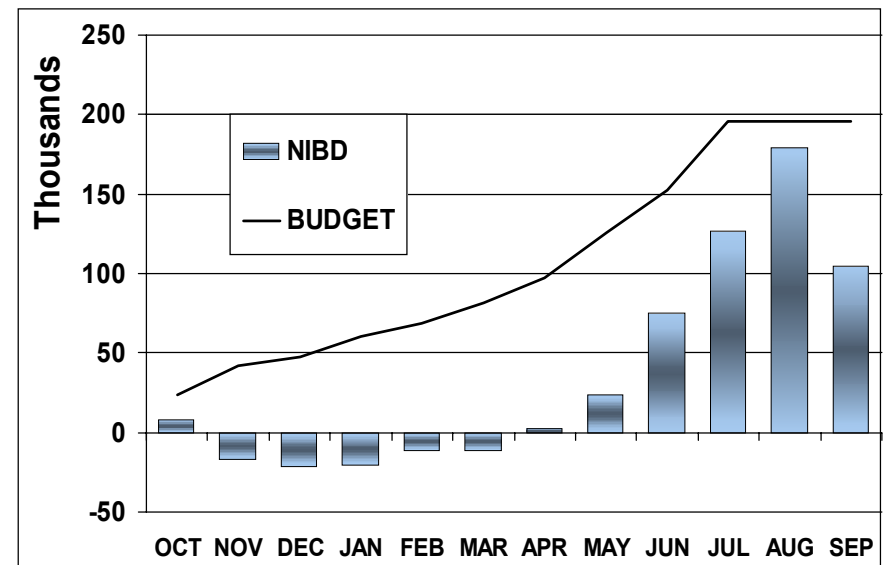
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas: Loss of \$66,000 in revenue; fixed labor; no official travel was allows. Write-off of \$71,000 in bad debt.**

**Plan to fix problems: In the new fiscal year we will set up processes to eliminate bad debt. Develop packages to increase business to balance out labor. Set up prepaid inventories for bulk purchases.**

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	0	0	0
COGS	0	0	0
OTHER INC	1,196,126	1,448,554	1,116,619
LABOR	563,203	733,006	668,220
EXPENSES	437,319	611,003	299,853
<b>NIBD</b>	195,604	104,545	148,546
TOT REV	1,196,126	1,448,554	1,116,619

**Budgeted NIBD for FY-02 \$360,925**



# VETERINARY SERVICES

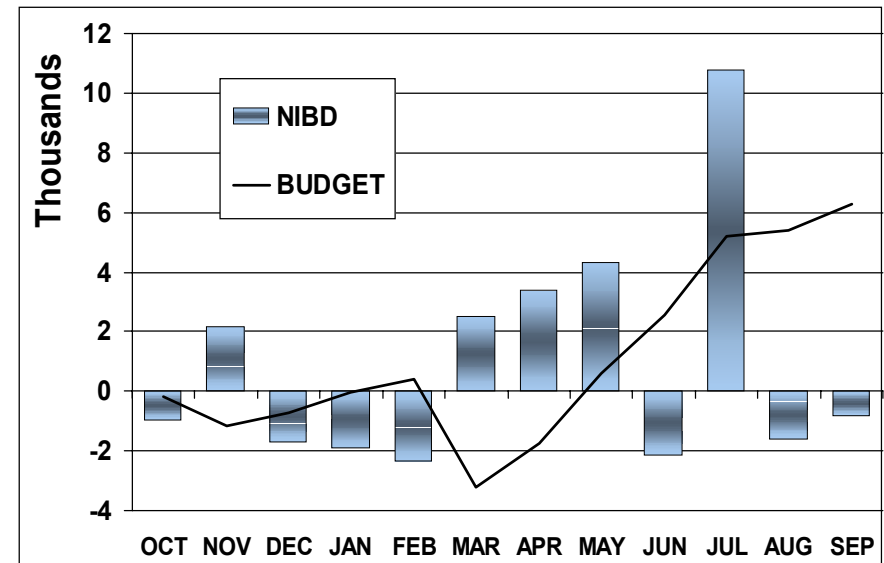
## 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** Expense of inventory/counting of inventory. Large variation in NIBD from FY-00 To FY-01, mainly due to inventory issues.

**Plan to fix problems:** AVIMARK Computer System will keep track of and mark-up inventory automatically. At end of FY-00 had no Vet officer on board, therefore no buying of inventory, could sell only what was in stock. FY-01 had major price increases in 2 main inventory items (Heartguard & Frontline). We have not adjusted prices up to increase revenue. Prices are set by district, so they will not change over time. Our district runs from Main to Fort Dix. We are working on having the capability to take credit cards.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	64,000	67,903	53,353
COGS	35,850	50,833	31,725
OTHER INC	12,570	13,680	9,688
LABOR	23,894	20,219	15,745
EXPENSES	10,563	11,345	5,808
<b>NIBD</b>	6,263	(814)	9,763
TOT REV	76,570	81,583	63,041

**Budgeted NIBD for FY-02 \$7,300**



## POST RESTAURANT FUND 4TH QTR FY-01 VS 4TH QTR FY-00

**Problem areas:** No major problem areas. Expenses (COG'S, Labor & Other) all reduced vs FY-00. 6.2% increase is total revenue

**Plan to fix problems:** In FY-02 strive to control COG's, labor and other operating expenses. Adjust budget when necessitated.

4TH QTR 01	BUDGET	ACTUAL01	FY00 NIBD
SALES	290,000	295,529	279,189
COGS	107,300	113,159	110,522
OTHER INC	37,500	38,920	35,999
LABOR	176,700	182,588	185,295
EXPENSES	29,760	30,694	29,031
<b>NIBD</b>	13,740	8,008	(9,660)
TOT REV	327,500	334,449	315,188

**Budgeted NIBD for FY-02 \$20,610**

